

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

JAMES B. LOUDE and
CHARISE R. LOUDE,

Respondents.

Case Nos. 05-74040A and
05-74040B

HONORABLE AVERN COHN

**ORDER DENYING RESPONDENTS'
EMERGENCY MOTION TO STAY PROCEEDINGS PENDING APPEAL**

These are actions to enforce summonses issued by the Internal Revenue Service (IRS). The IRS is conducting an investigation into the tax liability of Respondents James B. Loude and Charise R. Loude (collectively referred to as the Loudes) for tax year 2004. On January 3, 2006, the Court entered an Order and Judgment enforcing the IRS summons and directing Respondents to appear before an IRS agent. Respondents failed to appear. On February 9, 2006, Court ordered Respondents to show cause why they should not be held in contempt of court for failure to comply with the Court's Order and Judgment of January 3, 2006. A show cause hearing was held on April 5, 2006 at which James B. Loude appeared. Following the hearing, the Court entered Orders requiring Respondents to appear before an IRS agent at 10:00 am on April 13, 2006 at 477 Michigan Avenue, Room 2090, Detroit, Michigan.

On April 12, 2006, Respondents filed the instant Emergency Motion to Stay Proceedings Pending Appeal. The motion is DENIED.

SO ORDERED.

s/Avern Cohn
AVERN COHN
UNITED STATES DISTRICT JUDGE

Dated: April 13, 2006

I hereby certify that a copy of the foregoing document was mailed Derri Thomas, AUSA James Loude and Charise Loude at 8045 Northlawn, Detroit, MI 48204 of record on this date, April 13, 2006, by electronic and/or ordinary mail.

s/Julie Owens
Case Manager
(313) 234-5160